

JAN 18 '07 -3 13 PM

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.

SUITE 301
WASHINGTON, D.C.

20036

(202) 393-2266

FAX (202) 393-2156

E-MAIL alvordlaw@aol.com

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

January 17, 2007

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Full Release of Memorandum of Commercial Security Agreement and Memorandum of (Collateral) Assignment of Lease, dated as of December 6, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document is a full release and relates only to the Memoranda of Commercial Security Agreement and (Collateral) Assignment of Lease previously filed with the Board under Recordation Numbers 26252-A and 26252-B, respectively.

The name and address of the party to the enclosed document are:

Secured Party: Partners Bank
1 Ginger Creek Meadows
Glen Carbon, IL 62034

[Debtor: Midwest Railcar Corporation
4949 Autumn Oaks Drive
Maryville, IL 62062]

Mr. Vernon A. Williams
January 17, 2007
Page 2

A description of the railroad equipment covered by the enclosed document
is:

20 hopper railcars: MWCX 300148 – MWCX 300167.

A short summary of the document to appear in the index is:

Full Release of Memorandum of Commercial Security Agreement and
Memorandum of (Collateral) Assignment of Lease.

Also enclosed is a check in the amount of \$34.00 payable to the order of
the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the
undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem
Enclosures

JAN 18 '07 -3 13 PM

**FULL RELEASE OF
MEMORANDUM OF COMMERCIAL SECURITY AGREEMENT
AND
MEMORANDUM OF (COLLATERAL) ASSIGNMENT OF LEASE**

THIS FULL RELEASE OF MEMORANDUM OF COMMERCIAL SECURITY AGREEMENT AND MEMORANDUM OF (COLLATERAL) ASSIGNMENT OF LEASE (this "Release") is given as of this 6th day of December, 2006 by Partners Bank, an Illinois corporation (the "Secured Party"), witnesseth:

WHEREAS, the Secured Party and Midwest Railcar Corporation, an Illinois corporation ("Midwest"), entered into that certain Memorandum of Commercial Security Agreement and that certain Memorandum of (Collateral) Assignment of Lease, each dated as of April 13, 2004, recorded with the Surface Transportation Board under recordation number 26252, 26252-A and 26252-B pursuant to which Midwest granted the Secured Party a security interest in Twenty (20) covered hopper railcars with the following marks: MWCX 300148 and MWCX 300167, respectively more specifically described on Schedule 1 attached hereto (collectively, the "Equipment") and assigned to the Secured Party, as collateral, its rights, title and interest in and to that certain Schedule #1 to the Full Service Master Lease Agreement, dated as of May 14, 2004 by and between Midwest, as lessor, and Unimum Corporation as lessee (collectively, the "Lease").

WHEREAS, the Secured Party desires to release the lien against the Equipment and the Lease as it relates to the Equipment, created by or arising out of the Memoranda.

NOW, THEREFORE, in consideration of the premises contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Secured Party submits the following:

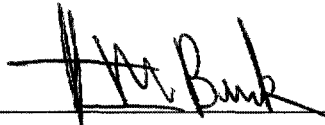
1. The Secured Party releases the lien against the Equipment and the Lease, as it relates to the Equipment, created by or arising out of the Memoranda.
2. This Release shall be recorded with the Surface Transportation Board so as to record the release of the lien against the Equipment and the Lease, as it relates to the Equipment, constituted by the Memoranda.
3. This Release does not affect the Secured Party's lien created by or arising out of the Memoranda as it relates to railcars listed therein other than the Equipment.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

IN WITNESS WHEREOF, the Secured Party has caused this Release to be duly executed under seal as of the date first above written.

WITNESS:


PARTNERS BANK

By:  (SEAL)
Name: Justin M. Burk
Title: Assistant Vice President

STATE OF Illinois, COUNTY OF Madison, TO WIT:

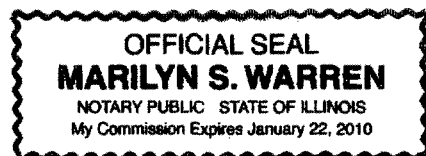
On this 20th day of December, 2006 before me personally appeared Justin M. Burk to me personally known, who being by me duly sworn, says that s/he is the Assistant Vice President of Partners Bank, that said instrument was signed on behalf of said corporation, by authority of its Board of Directors, and that s/he acknowledged that the execution of the foregoing instruments was the free act and deed of said corporation.

IN WITNESS WHEREOF I have set my hand and seal.


Notary Public

(SEAL)

My Commission Expires: January 22, 2010



SCHEDULE 1

DESCRIPTION OF EQUIPMENT

Twenty (20) 3000 c.f. 100-ton covered hopper railcars built in 1978 with 263,000 lb.
GRL bearing the following reporting marks and numbers:

MWCX 300148 through MWCX 300167, inclusive